

GFMC Kostenlos Downloden, GFMC Fragen Beantworten



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AGA GFMC Zertifizierungsprüfung ist heute sehr populär. Wollen Sie an der GFMC Prüfung teilnehmen? Tatsächlich ist diese Prüfung sehr schwierig. Aber es bedeutet nicht, diese Prüfung mit guter Note sehr leicht zu bestehen. So, wissen Sie den kürzesten Weg zum Erfolg? Das ist natürlich die GFMC Dumps von DeutschPrüfung.

AGA GFMC Prüfungsplan:

Thema	Einzelheiten
Thema 1	<ul style="list-style-type: none"> • Performance Measurement • Metrics • Service Efforts and Accomplishments: This section of the exam measures the ability of program managers and strategic planners to align performance indicators with organizational outcomes. It covers the integration of financial and non-financial metrics with strategic goals, the importance of transparency and accountability, and how performance data informs budgetary decisions. Candidates must understand stakeholder engagement, baseline setting, legal compliance, and benchmark creation.
Thema 2	<ul style="list-style-type: none"> • Internal Control: This section of the exam measures the capabilities of compliance officers and internal auditors in implementing and evaluating internal control systems. It includes knowledge of COSO frameworks, OMB standards, and audit procedures aimed at fraud prevention and legal compliance. Candidates must understand roles and responsibilities related to internal control, risk assessment, reporting mechanisms, and enterprise risk management frameworks.
Thema 3	<ul style="list-style-type: none"> • Auditing: This section of the exam measures the auditing knowledge of financial controllers and government auditors. It focuses on audit standards, types of audits, the audit process, and the responsibilities of both auditors and auditees. Key topics include audit preparation, follow-up, independence, materiality, and the scope of the Single Audit Act. Candidates are also expected to be familiar with fieldwork, reporting, and confidentiality concerns relevant to public sector audits.

Thema 4	<ul style="list-style-type: none"> • Financial and Managerial Analysis Techniques: This section of the exam measures the skills of budget analysts and financial managers in using quantitative tools and data to assess financial decisions. It includes techniques like trend and ratio analysis, forecasting, regression, and data analytics. It also tests understanding of data sources, reliability, and how forensic auditing can be used for deeper insight into financial activities.
Thema 5	<ul style="list-style-type: none"> • Financial Management Functions: This section of the exam measures the competencies of public sector finance officers and treasury analysts in managing financial operations in government environments. It covers essential areas such as cash flow practices, investment strategy, debt recovery, and procurement processes. Candidates are expected to understand property and inventory systems, evaluate IT-based financial systems, and apply emerging technologies. Shared services and project management principles are also included as foundational knowledge areas.

>> GFMC Kostenlos Downladen <<

GFMC Fragen Beantworten - GFMC Schulungsangebot

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AGA Examination 3: Governmental Financial Management and Control (GFMC) GFMC Prüfungsfragen mit Lösungen (Q61-Q66):

61. Frage

Which of the following would auditors issue an opinion on?

- **A. financial statement audits**
- B. performance audits
- C. compliance audits
- D. forensic audits

Antwort: A

Begründung:

* Audit Opinions:

* Auditors issue opinions on financial statement audits to provide assurance about whether the financial statements are presented fairly in accordance with applicable accounting standards (e.g., GAAP).

* Other types of audits, such as performance or forensic audits, do not typically result in opinions but may provide findings or recommendations.

* Explanation of Answer Choices:

* A. Performance audits: These assess efficiency, effectiveness, or economy but do not include an opinion.

* B. Compliance audits: These assess adherence to laws or regulations and may include findings but not an opinion.

* C. Financial statement audits: Correct. These audits include an auditor's opinion on the fairness of the financial statements.

* D. Forensic audits: These focus on fraud investigation and result in findings, not an opinion.

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AICPA, Audit Opinions on Financial Statements.

GAO, Government Auditing Standards (Yellow Book).

62. Frage

Who holds primary responsibility for establishing internal controls?

- A. audit committee

- B. internal auditors
- C. accountants
- **D. management**

Antwort: D

Begründung:

* Responsibility for Internal Controls:

* Management holds the primary responsibility for establishing, implementing, and maintaining an organization's internal control system.

* This responsibility is outlined in frameworks such as COSO's Internal Control - Integrated Framework and the GAO's Green Book.

* Roles of Other Parties:

* A. Accountants: While accountants may assist in designing or assessing controls, they are not primarily responsible.

* B. Internal auditors: Their role is to evaluate the effectiveness of controls, not establish them.

* D. Audit committee: Provides oversight but does not implement or design controls.

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COSO, Internal Control - Integrated Framework.

GAO, Standards for Internal Control in the Federal Government (Green Book).

63. Frage

A single audit report will include an opinion or disclaimer of opinion that the financial statements are

- A. fairly presented in accordance with GASB.
- **B. fairly presented in accordance with GAAP.**
- C. fairly presented in accordance with GAO.
- D. free from fraud.

Antwort: B

Begründung:

* Single Audit Report Requirements:

* A single audit evaluates the financial statements and compliance with federal award requirements.

* The financial statement opinion must state whether the financial statements are fairly presented in accordance with Generally Accepted Accounting Principles (GAAP).

* Explanation of Answer Choices:

* A. Free from fraud: Incorrect. Auditors do not provide an opinion on fraud; they assess for material misstatements.

* B. Fairly presented in accordance with GAAP: Correct. The financial statement opinion is issued based on compliance with GAAP.

* C. Fairly presented in accordance with GASB: Incorrect. GASB (Governmental Accounting Standards Board) provides guidance for state and local governments, but financial statements must comply with GAAP as the overarching standard.

* D. Fairly presented in accordance with GAO: Incorrect. The GAO (Government Accountability Office) issues auditing standards, not financial reporting standards.

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OMB Uniform Guidance (2 CFR Part 200), Subpart F - Audit Requirements.

GAO, Government Auditing Standards (Yellow Book).

64. Frage

Which of the following disbursement techniques can be used to ensure timely payments?

- **A. drafts**
- B. bank cards
- C. warrants
- D. checks

Antwort: A

Begründung:

What Are Disbursement Techniques?

* Disbursement techniques refer to the methods used by organizations to pay vendors or settle financial obligations. The timeliness of

payments depends on the technique used.

Why Are Drafts the Best Option for Timely Payments?

* Adraft is a payment instrument issued by an organization's bank, drawn against its account, and typically includes specific payment timing instructions.

* Drafts allow the payer to specify the timing of payments, ensuring they are made on time.

Why Other Options Are Incorrect:

* A. Warrants: Warrants authorize payments but do not ensure timeliness as they require additional processing before funds are disbursed.

* B. Checks: Checks rely on postal delivery and clearing times, which may delay payments.

* D. Bank cards: While convenient, bank cards are typically used for immediate payments, not for ensuring future timely disbursements.

References and Documents:

* Treasury Financial Manual: Highlights drafts as a disbursement tool for controlling the timing of payments.

* GAO Cash Management Guide: Discusses the benefits of drafts in ensuring timely payments.

65. Frage

Federal entities primarily assess internal controls to

- A. identify program areas where efficiencies may be gained.
- B. determine what legislation is not applicable to the entity.
- C. confirm that all management objectives will be met.
- D. ensure there is no fraud, waste or abuse within the entity.

Antwort: A

Begründung:

* Federal Entities and Internal Controls:

* Federal entities assess internal controls to ensure efficient, effective, and economical use of resources while achieving program objectives.

* Internal control assessments often identify areas for improvement, such as reducing waste or increasing operational efficiency.

* Explanation of Answer Choices:

* A. Confirm that all management objectives will be met: Internal controls reduce risk but do not guarantee all objectives will be achieved.

* B. Identify program areas where efficiencies may be gained: Correct. Internal controls are assessed to optimize operations and identify improvements.

* C. Ensure there is no fraud, waste, or abuse within the entity: While controls mitigate risks of fraud, waste, or abuse, assessments aim to identify opportunities for efficiency.

* D. Determine what legislation is not applicable to the entity: This is unrelated to internal control assessments.

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GAO, Standards for Internal Control in the Federal Government (Green Book).

Office of Management and Budget (OMB), Circular A-123, Internal Control Systems.

66. Frage

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